

Anuroop Packaging Limited

CIN: L25202MH1995PLC093625

REGISTERED OFFICE – 105, AMBISTE BUDRUK, POST KHANIVALI, TAULKA – WADA, PALGHAR - 421303.
CORPORATE OFFICE – 607, 6TH FLOOR, JUMMA COMPLEX, OFF. LINK ROAD, MALAD WEST, MUMBAI – 400064.
Contact No.: 022-49240182/83 Email ID: info@anurooppackaging.com

16th August, 2023

The Deputy Manager,
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai – 400001.

Scrip Code: 542865 (BSE)

Dear Sir,

Subject: Revised Limited review report(Standalone and consolidated) for Quarter ended June 2023.

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with Schedule III to the Listing Regulations, this is to inform you that the Board of Directors of the Company, at its Meeting held on Saturday, 12th August, 2023 has approved the Unaudited Financial Results (standalone and consolidated) for the quarter ended 30th June, 2023.

Accordingly, Filing was done to the exchange, but inadvertently the limited review report of the Auditor enclosed was not on the letterhead of the Auditor, therefore we are hereby resubmitting the revised copy of the limited review report.

Kindly take the same on your record and oblige.

This is for the information of members.

Thanking you,

Yours Faithfully,

For Anuroop Packaging Limited



Akash Amarnath Sharma
Managing Director
DIN: 06389102





**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF
ANUROOP PACKAGING LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of ANUROOP PACKAGING LIMITED (the "Company"), for the quarter ended June 30, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has

not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

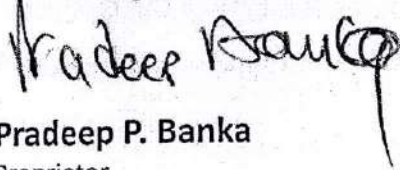
5. The company has migrated to the Main Board from SME platform on 11th April 2023, the company used to publish half yearly results. Attention is drawn to the fact that the figures for the three months ended June 30, 2023 and March 31, 2023 as reported in these unaudited financial results are the figures as certified by the management.

6. Attention is drawn to the fact that the company has adopted IND AS reporting taking the date of convergence as 1st April 2022. The difference in profits due to the adoption of Ind-AS has been reconciled and disclosed separately.

For Banka and Banka

Chartered Accountants

ICAI Firm Regn. No.: 100979W



Pradeep P. Banka

Proprietor

Membership No.: 038800

UDIN: 2303 8800B9V0JR3502

Place: Mumbai

Date: 12th August 2023



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF
ANUROOP PACKAGING LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of ANUROOP PACKAGING LIMITED (the "Company"), for the quarter ended June 30, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.

4. The statement includes the financial results of the following entity:-

a. Sara Solutions Limited

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement including that of the subsidiary, which we have reviewed, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

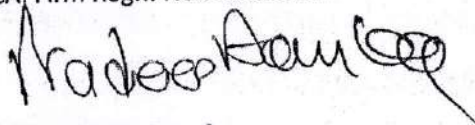
6. The company has migrated to the Main Board from SME platform on 11th April 2023, the company used to publish half yearly results. Attention is drawn to the fact that the consolidated figures for the three months ended June 30, 2023 and March 31, 2023 as reported in these unaudited consolidated financial results are the figures as certified by the management.

7. Attention is drawn to the fact that the company and its subsidiary has adopted IND AS reporting taking the date of convergence as 1st April 2022. The difference in profits due to the adoption of Ind-AS has been reconciled and disclosed separately.

For Banka and Banka

Chartered Accountants

ICAI Firm Regn. No.: 100979W



Pradeep P. Banka

Proprietor

Membership No.: 038800

UDIN: 23038800B4V0JS7065

Place: Mumbai

Date: 12th August 2023